From: Corbett, Kate (DPH)

Sent: Thursday, January 22, 2009 7:03 AM

To: Renczkowski, Daniel (DPH)

Subject: FW: tax question

Attachments: Dependency Test.rtf; Relationship Test.rtf

Dan...I asked Jon whether or not you could claim your mom on your taxes and he said to take a look at the attached docs..and see if they help to answer your question

From: Kate Corbett [mailto

Sent: Thursday, January 22, 2009 7:01 AM

To: Corbett, Kate (DPH) **Subject:** FW: tax question

IRC Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein. The advice expressed in this document is being delivered to you solely for your use in connection with the matters addressed herein and may not be made available to or relied upon by any other person or entity or used for any other purpose without our prior written consent.

This e-mail message and all attachments transmitted with it may contain legally privileged and confidential information intended solely for the use of the addressee. If the reader of this message is not the intended recipient, you are hereby notified that any reading, dissemination, distribution, copying, or other use of this message or its attachments is strictly prohibited. If you have received this message in error, please notify the sender immediately by telephone (781)-245-9999 or by electronic mail (postmaster@tonneson.com), and delete this message and all copies and backups thereof. Thank you.

Hotmail® goes where you go. On a PC, on the Web, on your phone. See how.